

## ABSTRACT OF THE DISCLOSURE

A semiconductor device manufacturing method for forming  
on a semiconductor first and second oxide films and having  
5 different thicknesses comprises the steps of:

forming a silicon nitride film on a second oxide film  
formation area, and forming a first oxide film on a first oxide  
film formation area; and

removing the silicon nitride film and forming a second  
10 oxide film on the second oxide film formation area.